

General Districts Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

County Service Area (CSA) 40 Elephant Mountain was established by an act of the County of San Bernardino Board of Supervisors on August 11, 1969 to provide ten channels of ultra high frequency (UHF) television translator service broadcast from Elephant Mountain, and five channels of very high frequency (VHF) television translator service broadcast from Newberry Springs to the 100 square mile area encompassing Barstow, Daggett, Hinkley, Newberry Springs and Yermo. This CSA provides service to approximately 35,000 households and is financed by property taxes and rental income. This CSA does not utilize an Advisory Commission or Municipal Advisory Council (MAC). Community meetings are held as needed.

Budget at a Glance

Total Requirements	\$21,104,175
Total Sources	\$11,395,840
Fund Balance	\$9,708,335
Use of Fund Balance	\$3,490,480
Total Staff	94

CSA 70 Countywide was established by an act of the County of San Bernardino Board of Supervisors on December 29, 1969 to provide a centralized mechanism for administration of personnel and operations which serve all board governed special districts. The employees are engaged in multi-district operations funded by the various sanitation, water, road, streetlights, and park and recreation districts. Staff provides centralized and regional management services, administration, engineering, fiscal, human resources, lien administration, park maintenance, payroll, information services, road maintenance and inspection services.

CSA 70 D-1 Lake Arrowhead was established by an act of the County of San Bernardino Board of Supervisors on August 26, 1974 to maintain a dam located on the east side of Lake Arrowhead known as Papoose Lake. The Improvement Zone is financed by property taxes, which fund security, maintenance, replacement shrubbery, reforestation, and engineering services. This Improvement Zone has a Board appointed Advisory Commission and utilizes the CSA 70 D-1 Office for meetings.

CSA 70 DB-1 Bloomington was established by the County of San Bernardino Board of Supervisors on February 10, 2004. On January 23, 2004, property owners approved an annual service charge per parcel with a 2.5% annual inflationary increase, currently \$633.20. The Improvement Zone is responsible for the maintenance of two detention basins and four landscaped intersections in the Bloomington area. This Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 EV-1 East Valley was established by the San Bernardino County Board of Supervisors on April 23, 1996. The District is responsible for the maintenance of the Alabama Street storm drain in the Redlands Citrus Plaza area. Funding for this Improvement Zone's operation is generated through a developer buy-in charge, which was received in fiscal year 2008-09. This Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 DB-2 Big Bear was established by an act of the County of San Bernardino Board of Supervisors on April 27, 2010. The Improvement Zone maintains a detention basin, open space and storm drain conveyances to the basin of a newly developed tract on Maple Drive in the Big Bear area. This Improvement Zone's operations are funded by an annual service charge levied on property owners within the District. The district does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 120 North Etiwanda Preserve was formed on July 1, 2009 as a result of Local Agency Formation Commission Resolution No. 3051. The resolution included the dissolution of CSA 70 OS-1 and OS-3. The CSA provides for the management, protection and operation of 1,202 acres of open space and mitigation property. Acreage is primarily composed of mitigated Riversidean Alluvial Fan Sage Habitat located north of Rancho Cucamonga and east of Day Creek Blvd. The CSA is primarily financed by interest income generated annually from a non-wasting endowment fund. Additional endowments are received when mitigation acreage and management responsibility is accepted by the CSA. The CSA also receives grants and other funding for operation of the open space district. This CSA has an advisory commission and utilizes the Second Supervisorial District's Rancho Office for meetings.



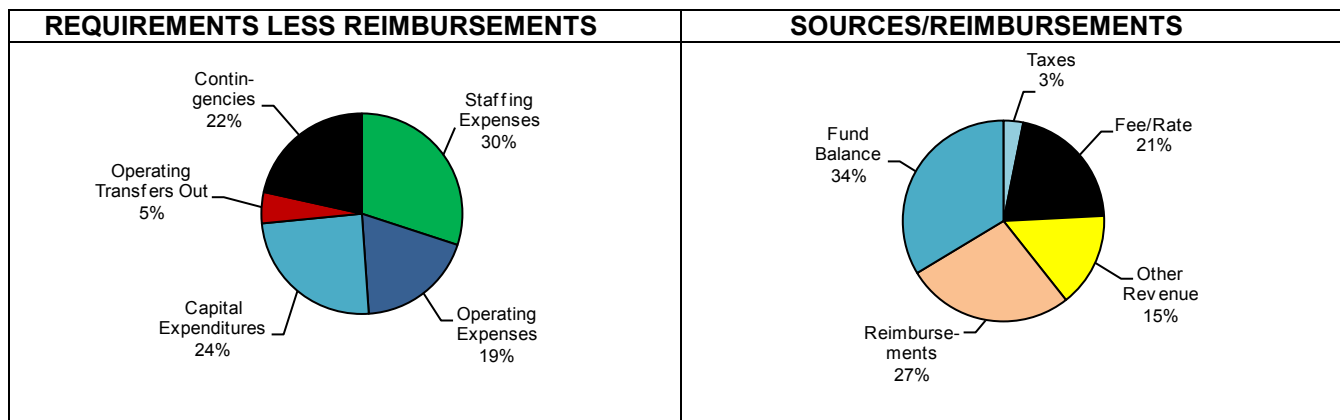
CSA 70 TV-2 Morongo Valley was established by an act of the County of San Bernardino Board of Supervisors on October 18, 1976 to provide nine channels of UHF television and one channel of VHF television translator service to the 38 square miles of the Morongo Valley area. This Improvement Zone provides service to approximately 2,000 households and is financed by property tax revenue. This Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 TV-4 Wonder Valley was established by an act of the County of San Bernardino Board of Supervisors on July 11, 1995 to provide eight channels of UHF television translator service broadcast from Pinto Mountain, for the direct benefit of Wonder Valley. This Improvement Zone provides service to approximately 2,000 households and is financed by a special tax of \$5 per parcel on 4,871 parcels, which funds a part-time TV production assistant for community television, and a basic community television program service. This Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 TV-5 Mesa was established by an act of the County of San Bernardino Board of Supervisors on July 11, 1995 to provide eight channels of UHF translator service broadcast from Pinto Mountain to the 100 square mile area encompassing Copper Mesa, Desert Heights, Flamingo Heights, Landers, and Yucca Mesa. This Improvement Zone provides service to approximately 18,000 households and is financed by a special tax of \$25 per improved parcel on 6,842 parcels that was approved by voters in 1995. This Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

Community Facilities District (CFD 2006-1) Lytle Creek was established by the San Bernardino County Board of Supervisors on March 13, 2007. Also, on March 13, 2007, the Board adopted an ordinance authorizing the levying of special taxes to finance the maintenance of public infrastructure. 2009-10 was the first year of the special tax levy. The CFD is responsible for the maintenance of open space and storm drain protection services in the Glen Helen area. This CFD does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

2013-14 ADOPTED BUDGET



BUDGETED STAFFING

STAFFING ANALYSIS					5-YEAR STAFFING TREND				
Authorized Positions	2011-12 Final	2012-13 Adopted	2012-13 Final	2013-14 Adopted					
Regular	87	76	80	81					
Limited Term	21	17	18	13					
Total	108	93	98	94					
Staffing Expenses	\$7,637,383	\$8,672,002	\$9,339,806	\$8,677,176					

ANALYSIS OF 2013-14 ADOPTED BUDGET

GROUP: Special Districts
DEPARTMENT: Special Districts
FUND: General Districts - Consolidated

BUDGET UNIT: Various
FUNCTION: Operating
ACTIVITY: General

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2012-13 Final Budget	2013-14 Adopted Budget	Change From 2012-13 Final Budget
Requirements							
Staffing Expenses	8,876,081	8,044,915	7,637,383	7,265,992	9,339,806	8,677,176	(662,630)
Operating Expenses	4,543,627	4,324,568	3,431,632	4,383,885	6,237,729	5,454,294	(783,435)
Capital Expenditures	329,794	580,290	930,475	1,140,264	7,209,700	7,083,575	(126,125)
Contingencies	0	0	0	0	5,582,732	6,217,855	635,123
Total Exp Authority	13,749,502	12,949,773	11,999,490	12,790,141	28,369,967	27,432,900	(937,067)
Reimbursements	(10,709,510)	(9,375,017)	(8,611,660)	(8,530,788)	(7,722,435)	(7,783,725)	(61,290)
Total Appropriation	3,039,992	3,574,756	3,387,830	4,259,353	20,647,532	19,649,175	(998,357)
Operating Transfers Out	1,100,500	258,048	53,000	515,600	565,600	1,455,000	889,400
Total Requirements	4,140,492	3,832,804	3,440,830	4,774,953	21,213,132	21,104,175	(108,957)
Sources							
Taxes	1,201,530	932,011	927,580	923,773	915,929	909,548	(6,381)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	12,436	39,570	18,996	220,131	183,157	36,805	(146,352)
Fee/Rate	1,999,476	3,112,983	1,705,841	2,173,503	5,311,904	6,066,169	754,265
Other Revenue	923,476	433,153	818,097	582,092	254,156	268,818	14,662
Total Revenue	4,136,918	4,517,717	3,470,514	3,899,499	6,665,146	7,281,340	616,194
Operating Transfers In	0	0	1,211,795	1,856,365	5,811,036	4,114,500	(1,696,536)
Total Sources	4,136,918	4,517,717	4,682,309	5,755,864	12,476,182	11,395,840	(1,080,342)
Fund Balance					8,736,950	9,708,335	971,385
Budgeted Staffing					98	94	(4)



DETAIL OF 2013-14 ADOPTED BUDGET

	2013-14			
	Requirements	Sources	Fund Balance	Staffing
Special Revenue Funds				
CSA 40 Elephant Mountain (Fund SIS)	1,263,839	318,579	945,260	2
CSA 70 Countywide (Fund SKV)	15,386,983	10,094,537	5,292,446	92
CSA 70 D-1 Lake Arrowhead (Fund SLA)	1,928,698	508,399	1,420,299	0
CSA 70 DB-1 Bloomington (Fund SLB)	126,649	44,244	82,405	0
CSA 70 EV-1 East Valley (Fund SFC)	236,181	251	235,930	0
CSA 70 DB-2 Big Bear (Fund EIB)	61,288	16,748	44,540	0
CSA 120 North Etiwanda Preserve (Fund SOH)	85,500	47,000	38,500	0
CSA 70 TV-2 Morongo Valley (Fund SLD)	837,871	148,965	688,906	0
CSA 70 TV-4 Wonder Valley (Fund SLF)	194,070	23,453	170,617	0
CSA 70 TV-5 Mesa (Fund SLE)	612,237	165,491	446,746	0
CFD 2006-1 Lytle Creek (Fund CXI)	370,859	28,173	342,686	0
Total Special Revenue Funds	21,104,175	11,395,840	9,708,335	94

CSA 40 Elephant Mountain – Requirements of \$1.3 million primarily includes salaries and benefits that fund 2 positions of which include 1 regular and 1 limited-term position; operating expenses for television translator services operations and maintenance, purchase of a digital transmitter and equipment upgrades, travel/training costs, and transfers for indirect costs for salaries/benefits and service/supplies; operating transfers out for the Pinto Mountain roadway project, and contingencies. Sources of \$318,579 are primarily from property taxes and other revenue. Fund balance of \$945,260 funds budgeted contingencies and planned use to fund capital expenditures.

CSA 70 Countywide – Requirements of \$15.4 million primarily includes salaries and benefits for 92 positions of which 80 are regular and 12 are limited-term positions; operating expenses for department-wide administrative support services, vehicle services, maintenance costs, transfers for shared positions with other departments, contract services for other County departments including Regional Parks, Behavioral Health, and Airports, and various department-wide service contracts; capital expenditures for vehicle and equipment purchases, as well as capital improvement projects for Lake Gregory Dam, Prado Regional Park, and Calico Regional Park; and contingencies. Reimbursements of \$7.8 million represent funding received from all CSAs and Districts to fund countywide operations. Sources of \$10.1 million primarily include revenue to fund projects for Lake Gregory, Calico, Moabi, and Prado Regional Parks; other countywide water and sanitation services for Regional Parks, Sheriff's Department, and Airports; countywide engineering and lien administration revenues. Fund balance of \$5.3 million funds budgeted contingencies, current capital expenditures, and future operations.

CSA 70 D-1 Lake Arrowhead – Requirements of \$1.9 million includes operating expenses for dam maintenance and operations, transfers for allocated indirect operational cost reimbursements; operating transfers out for capital improvement projects such as detention basin, fence repair, and a new office building; and contingencies. Sources of \$508,399 primarily include property taxes. Fund balance of \$1.4 million funds budgeted contingencies and future capital improvement projects.

CSA 70 DB-1 Bloomington – Requirements of \$126,649 primarily include operating expenses for detention basin maintenance and landscaping; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$44,244 are primarily from service charges. Fund balance of \$82,405 funds budgeted contingencies and planned use to support operations for required repairs and improvements.

CSA 70 EV-1 East Valley – Requirements of \$236,181 primarily include operating expenses for maintaining storm drain protection and contingencies. There are no anticipated sources from developers expected for 2013-14. Fund balance of \$235,930 funds budgeted contingencies and planned use to support future maintenance projects.



CSA 70 DB-2 Big Bear – Requirements of \$61,288 primarily include operating expenses for detention basin, open space, and storm drain maintenance and contingencies. Sources of \$16,748 are primarily from service charges. Fund balance of \$44,540 funds budgeted contingencies.

CSA 120 North Etiwanda Preserve – Requirements of \$85,500 include operating expenses for the maintenance and operation of the preserve, conservation studies, and transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$47,000 are primarily from Proposition 117 Habitat Conservation Grant, operating transfers in from interest earned on the endowment trust fund, and mitigation acceptance fees. Fund balance of \$38,500 funds contingencies and future maintenance programs.

CSA 70 TV-2 Morongo Valley – Requirements of \$837,871 include operating expenses for television translator services maintenance and operations, transfers for allocated indirect operational cost reimbursements, acquisition of backup digital TV equipment; and contingencies. Sources of \$148,965 are primarily from property taxes. Fund balance of \$688,906 funds budgeted contingencies and planned use to fund capital expenditures.

CSA 70 TV-4 Wonder Valley – Requirements of \$194,070 include operating expenses for television translator services maintenance and operations, transfers for allocated indirect operational cost reimbursements, the purchase of digital monitoring equipment; and contingencies. Sources of \$23,453 are primarily from service charges. Fund balance of \$170,617 funds planned budgeted contingencies and planned use to fund capital expenditures and support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 TV-5 Mesa – Requirements of \$612,237 include operating expenses for television translator services maintenance and operations, transfers for allocated indirect operational cost reimbursements, the purchase of digital monitoring equipment; and contingencies. Sources of \$165,491 are primarily from service charges. Fund balance of \$446,746 funds budgeted contingencies and planned use to fund capital expenditures and support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CFD 2006-1 Lytle Creek – Requirements of \$370,859 primarily include: operating expenses for maintaining open spaces and storm drain protection; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$28,173 are primarily from service charges. Fund balance of \$342,686 funds budgeted contingencies and future maintenance projects.

BUDGET CHANGES AND OPERATIONAL IMPACT

Major requirement changes include a decrease in staffing expenses of \$662,630 primarily due to a reduction of hours for limited-term employees; a decrease in operating expenses of \$783,435 due to a decrease in associated expenses for County projects; and an increase in contingencies of \$635,123 and an increase in operating transfers out of \$889,400 primarily to fund the CSA 70 D-1 Lake Arrowhead Dam new office building and other projects. Major changes in sources include an increase in current services of \$754,265 for engineering and water and sanitation services for Regional Parks, Architecture and Engineering, and other County projects; and a decrease of \$1.7 million in operating transfers in due to reduced level of funding for capital projects and the reclassification of revenue for carryover capital projects for Regional Parks and Architecture and Engineering to current services.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$8.7 million fund 94 budgeted positions of which 81 are regular positions and 13 are limited term positions. This is a decrease of 4 positions due to the decrease of 1 Water & Sanitation Supervisor, 1 Construction Inspector, and 5 Public Service Employees, offset by an increase of 1 Electrical Technician, 1 Maintenance Worker III, and 1 limited term equipment operator which was transferred from the CSA 70 R-15 Landers road district. The cost associated with services of this position will be charged back to the appropriate districts as those services are performed.



2013-14 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
CSA 40 Elephant Mountain	1	1	2	1	1	0	2
CSA 70 Countywide	80	12	92	81	10	1	92
Total	81	13	94	82	11	1	94

CSA 40 Elephant MountainClassification

- 1 BG CSA 70/Tv-5 Comm Engineer Tech
- 1 BG Public Service Employee
- 2 Total

CSA 70 CountywideClassification

- 2 Assistant Regional Manager
- 1 BG Treatment Plant Operator III
- 1 BG Administrative Supervisor I
- 1 BG Automated Systems Analyst II
- 1 BG Automated Systems Analyst I
- 1 BG Building Construction Engineer III
- 1 BG Buyer I
- 1 BG Communications Technician
- 1 BG CSA 18 District Coordinator
- 2 BG CSA 70 Accounts Representative
- 2 BG CSA 70 Build Const Eng III
- 1 BG CSA 70 Construction Inspector
- 3 BG CSA 70 Customer Service Rep
- 1 BG CSA 70 Director of Special Districts
- 1 BG CSA 70 Executive Assistant
- 11 BG CSA 70 Maintenance Worker I
- 9 BG CSA 70 Maintenance Worker II
- 7 BG CSA 70 Maintenance Worker III
- 1 BG CSA 70 Sampling Technician
- 2 BG CSA 70 Staff Analyst I
- 1 BG CSA Assessment Technician
- 1 BG Deputy Director
- 1 BG District Coordinator
- 1 BG District Planner
- 1 BG Electrical Technician
- 1 BG Electrical Technician II
- 1 BG Engineering Technician 3
- 1 BG Fiscal Assistant
- 1 BG MIS Supervisor
- 2 BG Office Assistant II
- 1 BG Payroll Specialist
- 1 BG Principal Budget Officer
- 2 BG PSE-Equipment Operator
- 9 BG Public Service Employee
- 2 BG Regional Manager
- 1 BG Regulatory Compliance Specialist
- 2 BG Staff Analyst II
- 1 BG Storekeeper
- 1 BG Supervising Fiscal Specialist
- 1 BG Supervising Office Assistant I
- 2 BG Treatment Plant Operations I
- 1 BG Water & Sanitation Acct Tech
- 2 BG Water & Sanitation Supervisor
- 1 BG Water & Sanitation Operations Mgr
- 1 BG Division Manager, Engineering
- 1 Fiscal Specialist
- 1 PSE-WAS Supervisor
- 1 Treatment Plant Operator 4
- 92 Total

